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February 28, 2006

VIA OVERNIGHT DELIVERY

Mr. Thomas Dorman
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602-0615
(502) 564-3940

RECEIVED

MAR 01 2006

**PUBLIC SERVICE
COMMISSION**

Re: Acceris Communications Corp.
Voluntary Withdrawal of Authority to Operate as a Reseller of Telecommunications
Services within the Commonwealth of Kentucky

Dear Sir/Madam:

On behalf of the company, I hereby respectfully request to cancel Acceris Communications Corp.'s (Acceris) Authority to Operate as an interexchange and local exchange provider of Telecommunications Services within the Commonwealth of Kentucky. Please withdraw Tariff No. 1 and Tariff No. 2.

This request is based upon Acceris's determination that it no longer intends to provide telecommunications services in the State of Kentucky. Based upon the fact that Acceris currently has no customers, Acceris asserts that the voluntary discontinuance of its certification will have no adverse impact upon consumers.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to call me.

Respectfully submitted,


Lance J.M. Steinhart
Attorney for Acceris Communications Corp.

cc: Stephen Weintraub

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
3/16/2006
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

By 
Executive Director